G. R. S. IX-5]

Previous references.

old file L-7 & 150-96
ml 11-94-

1897-98
~~191~~ .
(Municipal)

File No. 16

Serial Nos.

Later references.

ML 92-49 (11, 12)

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 – 25

Major ~~Part~~ B for July 1898

SUBJECT.

Levy of octroi duty on piece goods.

Received 98

W D 88—GPB —50,000—21-7-16

Cir. No 2627 / 26 Oct. 1877

(3) The attention of the Comrs & of all Officers
of Local bodies will be drawn to the instructions
contained in the orders of Govt. as to the remission
of the town duties in accordance with the
principles prescribed, in accordance with which
Octroi duty shall be levied only on articles
imported into towns for consumption
thereof

1897- 98

GOVERNMENT OF MYSORE

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

Please see
Mk 11-94.
with which this
ought to be
read.

Dated 31*st July* 1897

No. 1711-21
L F. 150 96

Directing the abolition of the mohatarfa loom tax throughout the State with effect from 1st July 1897.

M.G.C.P.B.—24-8-97—200

Proceedings of the Government of Mysore, Local Boards Branch, Municipal, dated 31st July 1897.

READ —

Letters Nos. 100, 126 and 6, dated 18th March 1895, 2nd December 1896 and 10th July 1897, respectively, from the President of the Bangalore City Municipality, recommending the abolition of the loom tax in the city, and stating that pending orders of Government, the tax was excluded from the jamabandi of 1896-97

2. Also the following replies from the Deputy Commissioners of Districts to Government Proceedings No. 5815-24—L. F. 168-93, dated 2nd October 1894, with regard to the levy either of house tax or of loom tax, whichever is higher and not of both.

(1) Letter from the President, Mysore City Municipality, No. 392, dated 28th February 1895.

(2) Letter and docket Nos 731 and 409, dated 13th December 1894 and 23rd October 1896, from the Deputy Commissioner, Bangalore district.

(3) Docket No. 2768—978, dated 15th February 1895 from the Deputy Commissioner, Kolar district.

(4) Docket No. 522, dated 13th December 1894, from the Deputy Commissioner, Tumkur district.

(5) Letters Nos. 858 and 1147, dated 20th February 1895 and 17th April 1895, from the Deputy Commissioner, Mysore district

(6) Letter No. 610, dated 27th February 1895, from the Deputy Commissioner, Hassan district.

(7) Docket No 765—90, dated 28th February 1895, from the Deputy Commissioner, Shimoga district.

(8) Letter No. 373, dated 21st December 1894, from the Deputy Commissioner, Kadur district.

(9) Docket No. 583—511, dated 7th February 1895 from the Deputy Commissioner, Chitaldurg district.

No. 1711-21—L. F. 150—96, DATED, BANGALORE, 31ST JULY 1897.

ORDER THEREON.—The Government are pleased to direct that the mohatarfa loom tax be abolished throughout the State with effect from the beginning of the current official year. But where particular municipalities deem it necessary in the interests of their revenue to levy town or octroi duty on cloth, a uniform rate will be adopted without regard to the place of production of the goods.

C. SREENIVASIENGAR,
Secy. to Govt., Gen. & Rev. Depts.

To—The Presidents of Municipalities and Deputy Commissioners of Districts.
The Comptroller to the Government of Mysore.

EXD.—H.A.R.

Note 4

The Octroi ~~duty~~ duty is levied only "on articles imported into town for consumption therein." [Cp. para 3 of Chief Conservr's no 2627-Mu 2270/26-10-77. 50 p. 31 of printed report in file 103-94].

Consequently the proposal to extend the duty not only to imported articles but ~~only~~ also to "cloth manufactured within the limits of Doobbellapur and sold for consumption therein" does not seem to be permissible. (Vide Annexure Resol 4 of Mul Board).

The Municipal Board seems to have been misled by the reference in the Resn of 31-7-97 to "a uniform rate without regard to the place of production of the goods." This however, was only intended to remove the discrimination which existed between home-made and foreign goods as regards liability to taxation. Goods manufactured and consumed within the same municipality are not liable to taxation other than ~~the~~ by way of octroi-tax.

With this modification, the proposed levy at the 2 per cent may be sanctioned.

Sd/- [illegible] 23/1/98

I think the Advocate is quite right - but before taking final orders on this important question, please ascertain the practical working

We should ascertain whether action under ~~the~~ section 70 has been taken in any other case - if not, perhaps it would be desirable to have a test case.

25/1/98

Draft as follows: —

The ~~Directors~~ Presidents of Mal. Boards ~~of Customs, Districts~~ are requested to report whether in ~~the~~ which there any article duty on cloth imported ~~into~~ or ~~that~~ the for consumption therein, any fees or levies, ~~directly or indirectly~~, on cloth ~~manufactured~~ within the limits of such Mcts —

25/11/20

The item liable to taxation is "cloth" otherwise called "Piecegoods". We grant for deduction is the letter "Drawbacks" commonly known as allowance. No information appears Accidents is available in this office. We have been unable to find the General Directory of the State many [illegible] We are customers the question is finally settled.

Yours Truly

19/3/1

Yes

19/3/98

Memo

Mallappa and other weavers of Harihar complained to this of the heaviness of Octroi tax levied on them since the recent abolition of Loom tax + these Petitions were forwarded to the Presidents of Municipal Is of the Chitaldurg District (Vide C ell etc $\frac{807}{303-96}$ 15-1-98 × $\frac{9190}{303\,96}$ 7/2/98)

Octn etc 1292 dy 19/11/97
1737 dy 4 1-98

(2) The President now reports that by the abolition of Loom tax ordered in Pro etc $\frac{1711-21}{L\,F\,150\,96}$ 31st January 1897, the income of the Harihar municipality fell short by As 742 & that he ors to make up this

+ etc $\frac{820}{773}$ dy 26/2/98

Shows

estimated revenue from Loom tax for 1897-98

deficiency, that it was found necessary to order the levy of Octroi duty at 2 per cent on all cloth manufactured and consumed within the town. The President adds that the recent levy of 2 per cent causes some handship to the weavers but that there is no help for it.

Hitherto Mysore made goods enjoyed exemption from Octroi on the ground that weavers paid Loom tax

(2) It is submitted that Pro of 31/1/97 authorizes the extension of the levy of Octroi on Mysore made piece goods, which hitherto enjoyed exemption owing to the loom tax levied from weavers, as well as on imported ones. Under the existing orders ~~The~~ Octroi duty is leviable only "On articles imported into towns for consumption therein". & not on those manufactured within a municipal town.

(3) The municipal Board

Board of Dodballaper
recently proposed to levy
etoor on cloth manufactur
ed imported into the town
and before passing final
orders on the proposal, the
Precedents of other Municipal
Boards were requested to
state whether in Municipalities
which levied Octroi duty on
cloth imported for consumption
therein, any tax was also
collected on cloth manufactur
within the limits of such
Municipalities. From replies
received from D/ Comrs of Octroi except
to whom a reminder has been
issued, it would appear that
no tax is at present levied
on cloth manufactured within
a Municipality (town) except in Dabk
6 Municipalities of the Chhatisgarh

'7 in L J 83-97.

District, This petition of ^ levying Octroi on cloth
re duty to articles manufactured
~~made~~ in a municipal town
~~from~~ ~~immediately~~ ~~made~~ subsequent
to the abolition of Loom
tax appears to be at variance
with the existing practice and rules
Submitted for orders
DVG 12/3/98

The tax (Octroi) is I believe leviable not on manufacture but on consumption. If I am right enquire what is the anticipated means in practice of levying Octroi on locally manufactured goods actually consumed, & what steps have been taken to guard against the levy of Octroi on goods which though manufactured at Haridhar are not actually consumed there but are sent out of the limits of Haridhar Municipality.
14/3/98

Sir,
Octroi is leviable only "on articles imported into towns for consumption therein" (Vide para 3 of Chief Comm's ~~2627~~ 2227 dt 26.10.77
Please see office note and Secys order 225/1/98 in Sl No 5 in L 783 97 ~~Vol~~ ~~regarding the octroi~~ manufactures of a town are not therefore liable to Octroi duty if the whole or any part thereof is consumed within its limits or exempted therefrom.
yes - draft Resolution attached forwards for order
in letter No 5 Cl DVG 15/3
Secl 15/3/98.

Submitted
BK
23/11/97

1897

No. 1292

Name of Petitioner Veerabhadra Mallappa & 4 others

Village Hosaner

Taluk Harihar

District Chitaldroog

Date of Arzi 1

Date of Receipt 19—11—'97

Date of Disposal

No. of Enclosure Nil

ABSTRACT.

The papers are before the Revenue Commissioner who has not yet been requested as yet as called for D.O. 6/11/97

State that the loom and the new Octroi have been pressing them severely during these days of famine league.

Pray that the (ta
~~tax~~ imposed on them m
be abolished Comple
as in ~~the~~ Bom Rapids
or, at least
tax.

The Petitioners ~~pray~~ ~~that~~ ~~the~~ ~~Octroi~~ ~~tax~~ ~~may~~ ~~be~~ ~~abolished~~ ~~completely~~ ~~as~~ ~~in~~ ~~the~~ ~~Bombay~~ ~~Presidency~~ ~~or~~ ~~at~~ ~~least~~ ~~the~~ ~~Octroi~~ ~~tax~~.

2/11/97

Submitted
Octroi is being levied on cloth
on Havelhan yard—Ground-lease has been
substituted

LB Bom—

3/12/97

S.G. agrees D.O. 3/12/97

W 2/12

8072
303-9 [illegible] Pet

MYSORE DEWAN'S OFFICE

PETITION DEPARTMENT.

OFFICIAL MEMORANDUM.

Municipal
No. 16
Pol No. 2

The accompanying Petition No. 1292 dated 19.11.97 received at the Dewan's Office from from Mallappa and other weavers of the Harihar town praying for the abolition ~~Octroi on cloth~~ the latter

complaining against the levy of octroi on cloth and Octroi taxes and

is forwarded, ~~together with its enclosures~~, to the President of the Municipality in the Chitaldrug District for disposal or report if necessary.

R/No 1428

BANGALORE
15/11/1897

M.G.C.P.B.—19-2-95—1,000

5308
10-12-1

Gen 31

1897 Oct

Municipal
16
3

From The President of
Municipalities in the
Bangalore District

To The Secretary to the
Govt: of Mysore
Rev & Genl Depts

Dated 14th
Despatched 15th
Received

Memorandum

General No.
No. 820

Enclosure No. 1

Govt: order No. 1711-21 Dy
27 1896-96

31st July 1897

Recommending the
revision of Loom tax
levy & Factories duty on cloth
Cess & Rs 2, instead of Rs
2-1-4, as resolved by the
Workmen Municipal Board

1040
16/10/97

K. Iyer
Sec.
16.10.97

D. No. 820 / En: one

Bangalore District
Municipal Presidents Office
Bangalore, 14th December 1897

To

The Secretary to the Govt. of Mysore
Revenue and General Depts.

Sir,

Adverting to Government order No. 1711-21 L.7150-96 of the 31st July 1897, abolishing the loom tax throughout the state and stating that octroi duty on cloth may be levied in municipalities in lieu thereof, I beg to state that the Municipal Board of Doddaballapur has resolved to levy a duty of Rs. 2-1-4 on every Rs. 100/- worth of cloth, in lieu of the loom tax abolished. The Vice President states that the realizations would amount to about Rs. 500/- annually. I recommend the resolution of the board for the sanction of Government, the rate being reduced to 2 Rs.

2. A copy of the boards resolution is enclosed.

I have the honor to be

Sir,

Your most obedient servant

[signature]

President of the
Municipalities in the
Bangalore District

hpm

1897 సంవత్సరం మార్చి నెల 28 వ తేదీ

x x x

1898

Municipal

Branch 16

Serial No. 4

No. 1737

Name of Petitioner Yallappa and others

Village

Taluk Harihar

District Chittledroog

Date of Aizi

Date of Receipt 4/1/98

Date of Disposal

No. of Enclosure Nil

Addressed H.H. the Maharaja Regent

ABSTRACT

State that they were hitherto paying boom tax that this has been abolished and Octroi duty ordered to be levied instead; & that they find the latter to be more burdensome than the former

Pray that the order directing the levy of Octroi duty may be cancelled by Continuation

to collect from them the loom tax at a reduced rate, considering the proverbial poverty of the weavers in times of famine &c.

18/1/98.

Not with the Box Sec. No 110 by 15-12-97

To

Harihar. DATE 6-1-98

17376

Her most gracious Excellency and Hig
the Maharanee-Regent of
Sorg.

Most respected & honoured Sovereign

We the undersigned ... the Harihar-town most respectfully ... to bring the following few lines into your deep ... favourable consideration hoping that our humble requests may be met with success under the ... events.

It is well-known & evident in the world that the weavers are the principle parties to undergo the greater difficulties in getting their bread during the season famine framed by God. In the year 1876 77 there was a very heavy and unbearable famine, an India which is not forgetful one to your Sovereign. During the famine almost all the weavers in India have to lose there business and eaten away all the inadequate at a very short time in which we were living ... days and bargained thousands of rupees from respective Sowcars on heavy interest to protect our lives from the famine, even then we were put to ... difficulties for want of full food to ... large family we have ... facts ... by the most gracious ...

favourably among the poor and helped with small capital to us advising to continue our business and to live some more days in the world by the name of Mysore Government which benefitted Charity during such hard days is not unaware of to the higher authorities of the province. In fact the compelled debts made by us during the said famine are not even settled by us owing to the maintenance of our large family. Paying taxes to the Government sisted upon each seat of the Hand-weaving-Establish. by frequent approaches of petty famines increasing day by day on several occasions and prices of food been rising higher up even after the said famine is over—

We further beg to bring to your kind notice that in the year 95-96 & 97 again we have to meet with another sort of fearful famine with epidamic deceases of Cholera & plague, & so Considering to our poor circumstances we are compelled even to eat the said Capital assisted by the Government during the said famine. While we were regretting to our fate and miserable State, to the fragment of the Government taxes, & to the disbelief with our dealing Sowcars owing to the famine, Cholera & Plague, the Government had taken the opportunity, in cancelling the said taxe on Hand-weaving-Establishm Orders have been issued to collect the taxes on Cotton in future, when the poor weavers of our Stamp were unable to bear the poison of Scorpian sting. The Government has now brought on us to bear the poison of Cobra by which we most humbly beg to State that we the poor weavers cannot be able to bear the serious poison of Cobra i.e. in granting permission to collect taxes on Cotton. Besides

Besides these your Majesty may please
that the merchandise in exports &c to of thread,
& weavled Cloths by us &c. has been closed owing to the
epidamic decease of plague; and the Government is
is not allowing the people to go & to come from up-Country
on mercantile affairs as per strict rules & regulations
connected with the plague decease.

We Venture to state that in the Bombay Presidency
the Government is not collecting any kind of taxes from
weavers & freely left the poor abiding the said Presidency
from famine to live long in the world by the care of
that Government which facts can be ascertained from
those authorities by your Majesty's support they are in
the Bombay Presidency.

In Conclusion we most humbly & respectfully beg to
remove our poor & sad grievances by your gracious kind
into your deep & favourable considerations in granting relief
as in the Bombay Presidency; or, atleast graciously be pleased
to Cancel Octroy-taxes newly imposed on us & reduce the present
rate of taxes on each seat of Hand-weaving Establishment to
protect the weavers from the grievances explained as above.

In doing this act of Kindness & Charity, among the poor
during these unexpected hard days we all pray to God for
your Majesty, long life & prosperity.

We beg to remain

Most respectfully & honourably your majesty's

Your most obedient & humble

[illegible]

(2)

8

2 Read Letter No 820 dy 14 Dec 1897 from the President of the Mysore Bangalore &c, Submitting copy of a resolution of the Mysore Municipal No 16 Board of Bangalore requesting that the Levy of Octroi duty @ 2 per cent ad Valorem on cloth imported into or manufactured within the town

Municipal
No 16
Serial No 57

Separate file to be formed
(R. 1564.

8950-57
L.B.-97 9/1/98

Order thereon

(Before passing final orders on the above the President of the Mysore Board will be requested to report whether the Municipalities which levy an Octroi duty on cloth imported for consumption therein, any tax is also at present levied, on cloth manufactured within the limits of such

To: The Presidents of the Bangalore & other Municipalities except Bangalore City

Secretary

Gn 4
24/1/98

Chew fe
Cotton or cloth imported
as well as manufactured
in ~~each~~ manufacturing towns"

1897-98

From

The Dy Commissioner, of the Bangalore District

Municipal
16.—
6—

To

The Secretary to the Govt of Mysore Revenue Dept

Dated 4th
Despatched 5th } February
Received

General No.
D No. 1026

Enclosure No.

Govt Order No. 8960-7
dt 7-83-97
Dt 2nd February 1898

Reports that action is not now taken in Municipalities upon this Govt. Order as goods manufactured in or on those industries are not known

D. No 1026

Bangalore District
Dy. Commissioner's Office
Bangalore 4th Feby 1898.

To

The Secretary to the
Government of Mysore
Revenue and General Depart.

Sir,

With reference to Government order No. 8950-7 of the 2nd February 1898, enquiring if octroi is levied in any of the Municipalities in this district on cloths manufactured within their limits, I beg to state that octroi is not now levied in any of the Municipalities in this district either on the goods manufactured in them or on those imported into them.

I have the honor to be
Sir,
Your most obedient Servant

M. Venkatasubbaiya

Dy. Commissioner,
Bangalore District.

mms

Municipal
No 7

12/1895

9190
FI 303-96 7/2/98

Mimi petition

MYSORE DEWAN'S OFFICE,

PETITION DEPARTMENT

OFFICIAL MEMORANDUM

6/

The accompanying Petition No. 173

dated / / 9 received at the

~~Dewan's Office~~ from

other weavers of the Hariharpur praying for the abolition of the on cloth taken out

is forwarded together with ~~its enclosures~~, to the Private Secretary to His Highness the Maharaja for disposal

of this A. No. 8072 FI 303-96 by 13.

BANGALORE, 7/9/1898 } For ~~Chief~~ Secretary

MGCPB—1229—1000

46

Municipal
No. 16
Ser. No. 8
1898
14/2

(General Serial No 30.)

6959
14/2/98 11

1898.

From

The President of the
Municipalities in the
Chitaldrug District

To

The Chief Secretary to the Govt of Mysore.
Government
General and Revenue
Department

Dated 10th February 1898

Despatched 11th

Received

Enclosures No.

General No. 761

No. 717

Proceedings of Government
No 8950 I dated 2nd
27 8 97
Instant requesting to
report whether any tax
is at present levied
on cloth manufactured
within the limits of
Municipalities which
levy an octroi duty
on cloth imported for
consumption therein

With reference to the
above

above has the honor
to state that subsequent
to the orders conveyed
in Government Proceedings
No 1711-21, dated 31st
L7 150-96
July 1897 abolishing,
the Mohatarfa tax on
looms, a cotton duty at
2 per cent advalorem
on cloth imported into
or manufactured
within the towns of
Chitaldrug, Davangere,
Harihar, Hosdrug, Hiriyur
and Challakere is
levied.

[illegible]

President

6958

1397-98 1412 1898 1/2

Section Municipal
File No 16
Item 7

From The President of Municipality
Chinsura Distt

To The Secretary to the Govt
of Bengal
General and Local Depts.

Dated 10th February 1898.

Despatched 12.

Received

General No. 911
No. 63

Enclosure No.

With reference to Govt
Ref: No 8950-7 dated
2.7.83.97
2d I beg to state that
no tax is levied on cloths
manufactured within
the Municipal limits
in this Distt.

No. 911/63

Office of the President of
Municipalities, Shimoga Dt.
Camp Chennagiri 10th February 1898.
12"

To

The Secretary to the Government
of Mysore
General and Revenue Depts.

Sir,

With reference to Government Proceedings No 8950-7 dated the 2d Instant, R. 783-97 requesting to report whether in Municipal towns which levy an octroi duty on cloth imported into for consumption, any tax is also levied on cloths manufactured within the limits of such municipal towns, I have the honour to state that no such tax is at present levied on cloth manufactured within the limits of the Municipalities of this District.

I have the honourable
Sir,
Your most obedient servant

H. Venkundayya

President of Municipalities
Shimoga Dist.

1742.

7102
18/2/98.

Gen. 31.]

1898

13

1880 10750

Municipal

No. 16

Pol. No. 10

From The President of Municipal Board Kolar district

To

The Secretary to the Government of Mysore.
~~Dewan~~
Revenue and General Depts.

Dated 14th February 1898

Despatched 17

Received

General No. 2709

No. 806

Enclosure No.

Government Proceedings etc. 8950-7 dated 2nd Instant & 83-97 requesting to report whether municipalities which levy octroi duty on cloth imported for consumption therein, any tax is also at present levied on cloth manufactured within the limits of such municipalities

Adverting to the above, has the honor to state, that no municipality in the district levies any tax on cloth manufactured within its limits

For President Municipal Board Kolar District

General Serial No 30. 7161
21/2/98

1897.98 14

Ser. Municipal
16
Final No. 11

From The President of the Municipalities in the Tumkur District

To The Secretary to the Govt of Mysore Govt & Rev. Depts. —

Dated 16th February 1898

Despatched 17

Received

Enclosures No.

General No. 789.
No.

Govt order No. 8950-7 dt. 7.83-97 of the 2nd. instant

Stating that octroi duty on cloth imported for consumption at 2 Percent on the value is levied only in the Municipality but not on cloth manufactured within the limits of the Municipality is levied

To Mr. Rice &c No. 11 24-2-98

GPB 21/2/98

Central Jail Press, Bangalore.—6-3-97—10,002.

22

No. 789

Office of the President
of the Municipalities.
Tiptur District.
Tiptur 16th February
1898.

To

The Secretary to the Govern-
ment of Mysore - General
and Revenue Departments.

Sir,

With reference to Govern-
-ment order No 8950-I of the 2d.
L. F. 83-97
instant, I beg to state that Octroi
duty on cloth imported for con-
-sumption at 2 per cent on the
value is levied only in the Tip-
-tur Municipality but no tax on
cloth manufactured within the
limits of this Municipality is
levied.-

I have the honor to be
Sir
Your most Obedt Servant.
Dy. Pr.

132

7452
1-3-98.

Gen Serial No. 30]

189 OFI

From

To

The Chief Secretary to the
Dewan of Mysore.

Dated

Despatched

Received

Enclosures No.

General No. 820-
No. 773-

In reply to

SUBJECT.

Reporting th
duty ordered
levied on
local manufactures
in Shimoga
Canara
be abolished.

Please
L.7.272-93

References—(to be entered only in the Dewan's Office).

L.B. Nos:- L.7.272-93 with papers.

1.8.98

Up

No: 820 - Eu: / 773 - To

(Office of the President of Municipalities
Chilak drug District
Dated 26th February 1878)

Y

To The Secretary to the
Government of Mysore
General and Revenue Depr

Sir

With reference to Y
(Official memorandum No 9190
dated 7th instant forwarding £ 730
Report a petition from Y
and other Weavers of the
town praying for the abo
of Octroi on cloth lately
introduced, I have the hon
to state that by the abolition
the Commissioner ordered on Govt
Proceedings No 1711-21 dated 31st
£ 7 150-96

The income of the Havelock Government fell short by Rs 7462 in order to make up this deficiency, it was found necessary to order the levy of Octroi duty at 2/per cent on all cloth manufactured and consumed within the town I dare say the levy of octroi duty on cloth at 2/per Cent causes some hardship to the Weavers but there is no help for it

2. The enclosure received with the above is here with re-submitted

I have the honor to be,
Sir,
your most obedient Servant
W Khanakah
~~for~~ President
Cutch

26

Gen Serial No 30.]

Section Municipal
File No 16
Serial No 13

1898 725-8
23/2/98.

From The Secretary to the Government of Mysore in the Revenue and Agriculture Department

To The Chief Secretary to the Government of Mysore in the Revenue and Agriculture Department Bangalore

Dated 21st February 1898.

Despatched

Received

Enclosures No. —

General No. 827

No.

In reply to No. 8950-7 dated 20th February 1898

SUBJECT.

Reporting that no cotton cloth imported for consumption in any Municipalities of this District is levied.

SBB 23/2

References to be entered only in the Dewan's Office.)

No. 827

Office of the President of the Municipalities, Hassan District. Dated Hassan 21st February 1898

From

B. G. Krishnamurthy Esqre.
President of the Municipalities

To

The Secretary to the Government of Mysore, General and Rev: Departments Bangalore.

Sir,

With reference to Government Proceedings No. 8950-7 L. F. 83-97 Dated 2d instant, requesting to report — whether in Municipalities, which levy a cheri on cloth imported for consumption therein, any tax is also at present levied on cloth manufactured within the limits of such Municipalities I have the honor to state that no such duty is levied in any of the Municipalities in the

District on cloth manufactures
therein, but it is desirable that
it should be done on local
consumption in respect of places
where Ochadi is introduced or
Country manufacture. —

I have the honor to be,
Sir,
Your most obedient servant

President of the
Municipality of
Kapandriti

1898

Section Municipal
No 16
Serial No 14

From

President, Municipal Board

To

The Deputy Commissioner,
Mysore District.

The Secretary to the Govt. of Mysore,
Revenue and General Departments.

Dated 24th February 1898.

Despatched

Received

General No. 997
No.

Enclosure No. —

In the Secretariat No 11782 dtd 9/9/1898

Stating that no tax is levied on cloth manufactured within the limits of the Municipalities in the Mysore District.

30

Office of the President Munl. Bds

No. 417
Enclosure No. —

~~Deputy Commissioner's Office~~,
Mysore District,
Dated Mysore 24th Feb: 1898.

To

The Secretary to the Government of Mysore,
Revenue and General Departments.

Sir,

With reference to Government Order No 8950-7 dated 2d. February 1898 L.J. 83-97 I have the honor to state that no tax is levied on cloth manufactured within the limits of the Municipalities in the Mysore District.—

I have the honor to be
Sir,
Your most obedt Servant

A Madan
President, Munpl. Bds
Mysore District

Compd
WCG

Municipal
" 14
" 15

189 (18) 7627
5/3/98

From The President Municipal
Board, Kadur District

To The Secretary to Government
Judl & Rev Departments

Dated 2nd March 1898
Despatched 2nd
Received
General No. 118
No.

Enclosure No. 1

In forwarding herewith an Extract from the Proceedings of the Municipal Board of Tahsheratura held on the 30th December last, regarding the levy of octroi duty on cloth imported into that Municipality, has the honour to state that the Amildar (Vice-President) of Kadur in his report No 187 dated 17th instant, states that Rs 200/ per annum may be expected under the head of the duty so levied, and to

request that he will be so
good as to obtain the sanction
of Government to the levy of
the duty

President, Mrupfel Bdo
Kadur District

7867
12/3/98. 1898.

From The Secretary of a Municipal Board or Committee

To the Secretary to the Government of Madras

Dated 10th March 1898

Despatched

Received

General No. 1471 } 1898.

Enclosures—Number. one

Reporting that no tax is levied on the cloths locally manufactured.

Municipal
16
16.

12/3/98

Rep to Mr Secy

L 7
12.3.98

Mysore City municipal
President's office dated
the 10th March 1898.

To,

The Secretary to the
Government of Mysore.
Revenue and General department

Sir,

With reference to Government
Proceedings no 8950-7 / L.F. 83-97 dated 2nd
February 1898 requesting to report
if any tax is levied on cloth
manufactured within the limits
of this municipality, I have the
honor to submit herewith a copy
of resolution no 111 of the Board's
Proceedings dated 4th December
1897 from which it will

be observed that no duty is levied on the cloths locally manufactured.

I have the honor to be

Sir,

your most obedient servant

Hampton Fish

Vice President

3114

adjourned
roceedings of the Ordinary meeting of

the municipal commissioners for the
city of mysore, held in the Rangacharlu
memorial Hall on Saturday the 2nd
ecember 1897 at 8.a m.

× × × × × ×

Report of the Sub committee on
levy of octroi duty in lieu of the
loom tax.

Resolved that the loom tax be
obolished and that the Board con
sider it inexpedient to levy octroi
duty on piece goods of local manu-
-facture unless other municipalities
in the Province introduce it into
their towns especially Bangalore.

× × × × ×

(Signed) b madiah

President

"Copy"

Hanumantayya

Hon. President

3)

21

1898

Section Municipal B

No 16

Serial No 17

From

The Secretary to the Govt of Mysore,
General and Revenue Depts.

To

The President of the Municipal
Boards, Kadur

Dated 16th

Despatched March 1898

Received

General No. 11548

L. F.

Enclosure 1

G.R.

Ch. no. 1/2.

RL 1939

Has the honor to acknowledge the receipt of his letter No 118 dated 2nd March 1898 submitting an extract from the Proceedings of the Municipal Board of Sakrapatna dated 30th Dec 1897 and requesting sanction to the levy of octroi on ~~cloths manufactured~~ local and foreign ~~or~~ ~~adulterated~~ made piece goods, and ~~wools~~ ~~as above~~ ~~unprotected ones~~

With reference to the above, ~~In reply~~ has the honor to enquire whether the Board propose to levy octroi on cloth manufactured & woven consumed in the ~~Mysore~~ town as also on

(the proposal relates to unprotected goods alone or also to goods manufactured)

imported into ~~[illegible]~~ for 28
consumption. & what would
be the additional income
which the Municipality may
realize annually in the
event of the latter description
of cloth alone is subjected
to the duty and not the
former

B. O.

Secretary
Dft 12/3

with the town
Council in the
~~[illegible]~~ - If the
latter has been
excluded from the operation
Reasonable
Thereupon
be asserted
Reasons for
such exclusion

G
14/3 1901

8204

1898 21-3-98

23

Is whether this enquiry be filed, as final orders have been passed on the request in Govt Pro dtd 11784-92 / 8837 97 dated 19/3/98 (now up here).

JRJ 22/3/98

From

The President Standing Committee Madura District Board

To

The Secretary to Government General and Rev Departments

Dated 17th

Despatched 17th March 98

Received

General No. 129

No.

Enclosure No. nil

With reference to Government Proceedings No 8050-7 dated 2 Aug 97 ultimo, directing me to report whether any tax is levied on cloth manufactured within the municipal limits of this District, I have the honour to state that no tax is at present levied on cloth in any of the Municipalities in this District

For President Trumph

Bdo Madura District

LBB 21/3/98

Submitted for orders.

Municipal

No 16

No 18

Section Municipal B
File No ---16
Serial No ---19

Read again:-

1 Letter No 820 dated 14th December 1897 from the Presdt of Municipal Boards, Bangalore District.

2 Petitions from Mallappa and other weavers of Harihar, Nos 1292/1142 and 1737/1530 dated respectively 19th Nov 97 and 4th Janry 98.

(3) Order No 8950/783-97 of 2-2-97

(4) C. M No 80/2/303-96 of 15-1-98 and 9190/303-96 of 7-2-98.

Read the following replies from Presdts of Municipal Boards of the

(1) Bangalore Dist No 1026 of 4-2-98.
(2) Kolar . 2709/800 of 14-2-98
(3) Tumkur . 789 of 16-2-98
(4) Mysore city . . . . 471 of 10-3-98
(5) Mysore Dist . . 997 of 24-2-98
(6) Hassan . . 827 of 21-2-98
(7) Shimoga . . . 911/63 of 10-2-98
(8) Chitaldrug . . 781/717 of 10-2-98

(9) Chitaldrug Dist No 820/773 of 26-2-98

Order thereon

The Municipal Board of Dodballapur proposed to levy Octroi on cloth manufactured within the Municipality as well as on that imported into the town Before passing final orders on the proposal, the Preedts of the remaining Municipal Boards were requested to report whether in Municipalities which levied Octroi on cloth imported for consumption therein, any tax was being levied on cloth manufactured within the limits of such Municipalities

(2) Certain weavers of Harihar complained to Govt. that the Octroi duty on cloth recently levied from them

RJ 1998

11784-92 / LT-83-97 of 19/3/9

× Bangalore Preedt's of 14-2-97

+ No 8950-57/83-97 of 2-2-9

® Petitions Nos 1292 & 1737 of 19 Nov 97 & 4 Jan 98 respy

4-L

was heavier than the loom tax abolished by Govt and prayed for its abolition and their petitions were forwd to the Presdt for report.

* No 8092 & 9190 of 15th Jany & 7th July 1898.
# L. 7 303-96

(3) From the replies receiv to the ~~above~~ orders quoted abo communicati ~~(2) (1) above~~, it would appear that no tax was being levied any where on cloth manufactured within Municipalities in the State but that recently the duty was extended to all cloth manufactured and consumed within the town of Harihar as well as within the marginally noted towns, owing to the Municipal revenue having suffered by the abolition of loom tax ordered in Pros No 1711-21 L 7 150-96

1 Davangere
2 Hosadrug
3 Hiriyur
4 Chellakere
5 Chitaldurg

dated 31st Jaury 97 47

4 The Govt consider that "Octroi" is levable only "on articles imported into towns for consumption therein", and that goods manufactured within a Municipal town, though consumed therein, are not liable to taxation, other than indirectly by way of Shop-tax or house tax. The Municipal Boards named above appear to have been misled by the reference made in the Pros of 31st July 1897 to "a uniform rate without regard to the place of produce of the goods" This however was only intended to remove the distinction, which till then existed between Mysore-made goods

goods and foreign goods as regs liability to taxation.

5. For the foregoing reason The Govt direct that in Dodballapur, the proposed taxat of cloth be limited only to imported goods, whether manufactured in other stations of Mysore or in foreig countries; and that the practice now existing in certain Municipalities of the Chitaldrug District of levying the Octroi duty on goods manufactured and consumed within their respective limits, be at once discontinued and the octroi duty Confined conformed to goods import into

into those Municipalities

for consumption.

Secretary.

17/3/98

To

The Presdt of Municipal

Boards, Bangalore Dist

- do, Chitaldrug Dist.

Presidents of the remaining

Municipal Boards.

- Comptroller

1897-98

GOVERNMENT OF MYSORE

Section. Municipal B
No. 16.
Serial No. 19

LOCAL BOARDS BRANCH, MUNICIPAL

PROCEEDINGS

Dated 19th March 1898

No. 11784-92 / L. B. 83 97

Directing discontinuance of the practice existing in certain municipalities of levying the octroi duty on piece goods manufactured and consumed *within* their respective limits.

M.G.C.P.B.—26-4-98—200

READ AGAIN—

1. Letter No. 820, dated 14th December 1897, from the President of Municipal Boards, Bangalore district.

2. Petitions from Mallappa and other weavers of Harihar, Nos 1292—L. 1142 and 1737—L. 1530, dated respectively 19th November 1897 and 4th January 1898.

3. Order No. 8950—L. F. 83-97, dated 2nd February 1897.

4. Official Memoranda Nos. 8072—L. F. 303 96, dated 15th January 1898, and 9190—L. F. 303-96, dated 7th February 1898.

5. Read the following replies from Presidents of Municipal Boards of the—

(1) Bangalore district, No. 1026, dated 4th February 1898.
(2) Kolar district, No 2709—800, dated 14th February 1898.
(3) Tumkur district, No. 789, dated 16th February 1898.
(4) Mysore City, No. 471, dated 10th March 1898.
(5) Mysore district, No. 997, dated 24th February 1898.
(6) Hassan district, No. 827, dated 21st February 1898.
(7) Shimoga district, No. 911—65, dated 10th February 1898.
(8) Chitaldrug district, No. 761—717, dated 10th February 1898.
(9) Chitaldrug district, No. 820—773, dated 26th February 1898.

No. 11784-92—L. F. 83-97, DATED BANGALORE, 19TH MARCH 1898.

ORDER THEREON.—The Municipal Board of Dodballapur* proposed to levy octroi on *cloth manufactured within the municipality* as well as on that *imported* into the town. Before passing final orders on the proposal, the Presidents of the remaining Municipal Boards were requested† to report whether in municipalities which levied octroi on cloth *imported* for consumption therein, any tax was being levied on cloth *manufactured* within the limits of such municipalities.

*Bangalore President's No.820, dated 14th February 1897.

†No. 8950-57—L.F 83-97, dated 2nd February 1897.

2. Certain weavers of Harihar complained‡ to Government that the octroi duty on cloth recently levied from them was heavier than the loom tax abolished by Government and prayed for its abolition, and their petitions were forwarded§ to the President for report.

‡Petitions Nos. 1292 and 1737, dated 19th November 1897 and 4th January 1898, respectively.

§Nos. 8092 and 9190—L. F. 303-96, dated 15th January and 7th February 1898.

3. From the replies received to the orders quoted above it would appear that no tax was being levied anywhere on cloth manufactured within municipalities in the State, but that recently the duty was extended to all cloth *manufactured* and *consumed* within the town of Harihar as well as within the marginally noted towns, owing to the municipal revenue having suffered by the abolition of loom tax ordered in Proceedings No. 1711-21—L. F. 150-96, dated 31st January 1897.

1. Davangere.
2. Hosdurga.
3. Hiriyur.
4. Challakere.
5. Chitaldrug.

4. The Government observe that in accordance with the instructions conveyed in para 3 of Chief Commissioner's Proceedings No. 2627—Ml. 227, dated 26th October 1877, "Octroi" is leviable only "on articles *imported* into towns for consumption therein," and that goods *manufactured* within a municipal town, though consumed therein, are not liable to taxation other than indirectly by way of shop tax or house tax. The Municipal Boards named above appear to have been misled by the reference made in the Proceedings of 31st July 1897 to "a uniform rate *without regard to the place of production* of the goods." This, however, was only intended to remove the distinction, which till then existed between Mysore-made goods and foreign goods as regards liability to taxation.

Local Boards Branch, Municipal, dated 14th March 1898.

5 The Government therefore direct that in Dodballapur, the proposed taxation of cloth be limited only to imported goods, whether manufactured in other stations of Mysore or in foreign countries, and that the practice now existing in certain municipalities of the Chitaldrug district, of levying the octroi duty on goods manufactured and consumed within their respective limits, be at once discontinued and the octroi duty confined to goods imported into those municipalities for consumption

C. SREENIVASIENGAR,
Secy to Govt, Gen. & Rev. Depts.

To—The President of Municipal Boards, Bangalore District
The President of Municipal Boards, Chitaldrug District
The Presidents of other Municipal Boards
The Comptroller.

Mxd—C S

L7
4. 5. 98

9738
1898 - 4/5/98

(From) The President, Municipal Council
Kadur District.

To The Secretary to Government
General & Rev Department.

Dated 30th April 98
Despatched 30th April 98
Received
General No. 152
No.

Enclosure No. nil

Submitted for order as to whether sanction may be accorded to the proposed levy of Octroi on Piece goods [illegible] Sakrepatna.

Subd to Secy
BR. 9/5/98

No. [illegible] 16. 5/98
Serial No. 20

Not in accordance with Rules & may be sanctioned
Subd BR 7/5/98
11-5-98
(21)

BR. 11/5.

Roy Sec.
12.5.98

Draft sanction issued
BR. 16/6/98 15/6/98

B.S. 16/6

In reply to Secretary's docket No 11548 - dated 15th ult. S.F. 83-97 enquiring whether the proposal to levy octroi duty on piece-goods at Sakrepatna relates to imported goods alone or also to indigenous goods, and consumed therein &c, has the honour to state that no such goods are manufactured in that Town and that the estimated revenue of Rs 200/ for annum

from that item includes the duty - that may be realized both from local and Foreign free - goods

W. J. Gaston Jr

For President, Municipal Bds

Radnor District

27
5 S. 98 57

(General Serial No. 30. 9777 595/98

1897.98 OF M

(27)

From The President
Municipalities
Chitaldrug District

To The Chief Secretary to the Govt of Mysore.
General and Revenue
Department

Dated 2d May 1898

Despatched 3d

Received

Enclosures No.

General No. 975

No. 923

Municipal
16.
24.

83-97/part 4

Proceedings of Govern
ment No. 1711-21 dated
L 7-150 96
31st July 1897 abolishing
the Mohabarfa loom-ta
throughout the State
with effect from 1st July 18

Adverting to the al
has the honor to state
that by the abolition
of the tax referred to
the income of the margu
noted Municipalities

Holalkere
Jagalur
Molkalmuru

this District has gone down.
In the interests of their
Revenue the under signed
deem it necessary to levy
Retori duty on cloth at
2 per cent. Ad-valorem,
without regard to the
place of production
of the goods. Solicits therefore
that sanctions may kindly
be accorded therefor

[illegible]

President

The Secretary to the Govt of Mysore.
General and Revenue Depts.

Eastern Municipal
No. 16
Date 22

To

The President of the Municipality
Chitaldrug Doctus

Dated 16/5/98
Despatched
Received 18/5/98
General No 14940
L. F. 82
Enclosure No.

(427

Has Docket etc 927-923 dated 2nd May 1898 proposing the introduction of Octroi on cloth into the municipalities of Holalkere, Jagalur and Molkalmu

With reference to the above has the honor to request that the President will be so good as to inform the probable income that may be realized in each of the municipalities by the imposition of octroi on imported piece goods Mill made Local & foreign ~~are brought under taxation in each town~~

those manufactured within

~~each of them~~ the duty
each munce of ~~the~~ ~~liquor~~ Seeing ~~liable~~ ~~through~~ consumed
~~exempted from~~ liable to duty under ~~by~~ Deemed Drawback thereon

(Joint Pro cto 11784-92 dated (sl 32)
L-783-97

19th March 1898.

By order
13/5/98
Secretary
Dmg 7/5/98

R&R
12/5/98

L 2784

1897 98 30

Municipalities

16

23

11309

25/6/98

From The President Municipalities Kandy District

To The Secretary to the Government General & Revenue Depart.

Dated 21st June 1898

Despatched

Received

General No. 1133.

No. 1070.

Enclosure No. -

Secretary's No. 11940 L-2 83-97

dated 16th May 1898

Requesting to report the probable income expected to be realized in each of the Municipalities of Hulftsdorp, Jaffna and Mutwal from imported piece goods both Coast and foreign,

with reference to the above

Submitted to Secretary for orders.

with references they sanction may be accorded to the levy of Octroi on Piece goods in Hulftsdorp, Jaffna & Mutwal as proposed in above L 2 83/97

RDD 29/6/98 DMG 29/6

We have received Sanctions Nos in Same Places - Rule the Refs. -

RDD 30/6/98

Submitted to Revenue Dept.

Nos in accordance with Rules & may be sanctioned.

8-7-98

Approved

Sd

9/7/98

TP 56

to state that the marginally
oted sums are expected
o be realized in the
municipalities in question
rom piece-goods both
local and foreign
xcepting those manufactured
ithin any municipality
nd consumed therein,
ey being exempted
rom taxation under
re Orders of Government
nveyed in proceedings
o 11784-92
d-t. 83-97 dated 19th March
1898

I have the honour to be
Sir
Your most obedient
humble servant
[illegible]
Secretary to the President

Name of Municipality — Probable income expected
from piece goods
per annum

1. Halalande — Rs 360/-
2 Jayalanka — Rs 500/-
3 Mallakanura — 30/-

Municipal C.

No. 16

Serial No. 24

Read:-

Docket-No 1528/30th April 98 from the Presdt of the municipalities in the Nadur Distt reporting as called for in this office docket-No 11548/X.783-97 dt 16th March last, that the proposal to levy octroi duty on piece-goods at Sakrapatna does not relate to any dyeing goods, as no such goods are manufactured in that town and that the estimated revenue of Rs200 per annum from octroi includes the duty that may be realized both from local & foreign piece-goods.

RJ 2683

Order thereon No 16977-98/X.783-97 dt 25 June 98.

Under the circumstances reported the levy of octroi duty on local and foreign piece-goods ^ is sanctioned as proposed by the Presdt in docket-No 1187/2nd March 98 ~~from 1st July 1898~~

(2) The Presdt is requested to submit a supplemental budget for 1898-99 providing ~~on the side of receipt~~ the estimated revenue that may be realized from the levy of octroi and ~~on the side of expenditure~~ the probable ~~amount~~ cost of collecting the ~~same~~ tax during the year

BR.

for Secretary

To The Presdt of Municipalities, Nadur Dt
& Comptroller -

^ from 1st July 1898
^ in the town of Sakrapatna

Section Manuscript
No. 16
Year 25
from the 7th Assistant Masters
Holding St.

Read:- Correspondence marg
with Docket No 1133/1070 dated
21st June 1898 stating wis
reference to this office
No 14940/L783-93 of 16th May 18
that the probable incom
expected to be ... 1,20
in each of the
Capalities of Ht
Jagalur and
from imported &
both local and
Rs 360, 500 & 3
annum respec

RL103
792-93
9/F83-97
9/4/7/98

order thereon.

Under the cir
stances reported
in Holalkere, Jagalur Tal
proposed levy from 1st July
of octroi duty on
and foreign liquor
in Holalkere, Jagal
at 2 per cent advalorem

excepting those manufactured and
consumed within the limits of the respective states
is sanctioned

(2) The President
is requested to submit
a Supplemental Budget to
on the side of prudence ~~and on the side of expenditure~~
providing the estimated
revenue and on the
basis, if necessary, the
cost, if any, required for
the tax during

BDL 14/7/20

For Secretary
Org 13/7/20

President J
Hughes Chitaldrug.
Comptroller